

**UNITED STATES DISTRICT COURT  
DISTRICT OF MINNESOTA**

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United States of America,

Case No. 16-CV-2547 (SRN/LIB)

Plaintiff,

v.

**AMENDED ORDER  
CONFIRMING SALE**

William J. Mooney, et al.,

Defendants.

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Michael R. Pahl, U.S. Department of Justice, Tax Division, PO Box 7238 Ben Franklin Station, Washington, DC 20044 for Plaintiff.

William J. Mooney and Joni T. Mooney, P.O. Box 353, Little Falls, MN 56345, pro se Defendants.

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SUSAN RICHARD NELSON, United States District Court Judge

This matter is before the Court on Plaintiff's Motion to Amend Order Confirming Sale [Doc. No. 235]. On January 22, 2020, this Court issued a Memorandum Opinion and Order granting the Government's Motion to Confirm Sale of Real Property [Doc. No. 227]. The Order confirmed the sale of the property at issue, ordered the IRS Property Appraisal and Liquidation Specialists ("PALS") to deliver a deed to the purchaser, and ordered distribution of the sale proceeds as set forth in its motion. [*Id.* at 8-9]

On March 5, 2020, the Government brought a Motion to Amend [the] Order Confirming the Sale [Doc. No. 235]. The Declaration of Jennifer Breuchard, filed in support of the motion, asserts that an error was made in calculating the amount of property

taxes due to the Morrison County Treasurer [Doc. No. 230]. As a result, Morrison County is owed over \$300 more than the Court ordered it to be paid.

Defendants William J. Mooney and Joni T. Mooney oppose the motion to amend, just as they had the original motion to confirm the sale, again recycling arguments repeatedly addressed and rejected by this Court [Doc. Nos. 207, 221, 227]. Specifically, the Mooneys assert that the Court lacks jurisdiction over the present case, and that counsel for the United States lacks authority to bring this suit. [Doc. No. 241] The Court again rejects these arguments.

The Court finds there is good cause shown to amend the previous order confirming the sale of real property located at 409 6th Avenue, Northwest, Little Falls, Minnesota in Morrison County, Minnesota, and to direct the Clerk of Court to distribute sale proceeds.

Based on the foregoing, and all the files, records, and proceedings herein,

**IT IS HEREBY ORDERED** that Plaintiff's Motion to Amend Order Confirming Sale [Doc. No. 235] is **GRANTED**; and

**IT IS FURTHER ORDERED THAT** the sale of the real property, identified as located at 409 6th Avenue, Northwest, Little Falls, Minnesota, and legally described as follows:

Lots 9, 10, 11, 12, and 13, all in Block 11 of Thayer's Addition to the City of Little Falls, according to the plat thereof, and situate in Morrison, County, Minnesota

to Laurie Veillette for \$81,000 is confirmed. The Internal Revenue Service shall issue a deed to Laurie Veillette for that property.

**IT IS FURTHER ORDERED THAT** the proceeds of the sale shall be distributed  
in accordance with the Judgment and Order of Sale as follows:

1. IRS Property Appraisal & Liquidation Specialists \$ 925.59  
(Check payable to “United States Treasury” for the costs of  
sale)

Internal Revenue Service  
Shawn Kennedy  
801 Wabash  
Terre Haute, IN 47807

2. Morrison County Treasurer \$1,199.88  
(Check payable to “Morrison County Treasurer” for unpaid  
real property taxes on the subject real property)

Morrison County Treasurer  
213 1st Ave SE  
Little Falls, MN 56345

3. United States of America \$ 78,874.53  
(Check payable to “U.S. Department of Justice” for application  
to federal tax debt of William and Joni Mooney)

William E. Thompson  
U.S. Dept. of Justice, Tax Division  
Attn: Financial Litigation Unit  
P.O. Box 310  
Washington, DC 20044

Dated: March 19, 2020

s/Susan Richard Nelson  
SUSAN RICHARD NELSON  
United States District Court